

Log Note -- Chief, Okinawa Bureau -- 21 December 1972

RESIDENT ALIEN INCOME TAXES -- In view of the cautionary note on resident alien status and U.S. income taxes, which was posted on the bulletin board and circulated to alien residents, some confusion arose as to whether claiming a tax refund would jeopardize a person's claim to citizenship.

I called the Consulate and talked with Mr. George Peterson, who read me a fairly recent State Department Airgram on this subject. This indicated that the fact that a person did not pay U.S. taxes, or claimed a refund for past taxes, would be taken into consideration when considering whether to grant him resident or nonresident status. Such cases are to be referred to the Department of State for final decision, and the implication is strong that non-payment of taxes will result in an adverse decision regarding the right to naturalization. The airgram noted that special questions which applicants must answer, designed to elicit precise information on taxes, had been sent to all consular offices to guide them in their handling of visas.

I am warning all resident aliens that they must bear in mind that U.S. taxes and citizenship status are thus linked. They should proceed very cautiously. The final decision on action is theirs, as is the responsibility.

(cc:  all resident aliens  TCN tax file)

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